

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant:	Woodruff et al.)	Examiner:	Wood, D.
)		
Serial No.:	10/759,905)	Art Unit:	3693
)		
Filing Date:	Jan. 16, 2004)	Atty. Docket No.	030678
)		
Title:	CONVERTIBLE DEBT HEDGE)		

RESPONSE TO OFFICE ACTION

K&L Gates LLP
Pittsburgh, PA 15222
October 7, 2008

VIA ELECTRONIC FILING

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

In response to the Office Action mailed August 14, 2008 ("the Office Action") in connection with the above-identified application, applicants respond as follows, wherein:

Amendments to the Claims begin on page 2;

Remarks begin on page 26.